



SPECIAL AUDIT REPORT – UNI COLLEGE OF EDUCATION

Special Investigation. The Auditor of State released a [report](#) on August 7, 2015, of a special investigation of the Curriculum and Instruction Department of the University of Northern Iowa (UNI) College of Education for the period January 1, 2012, through October 31, 2014. The UNI requested the investigation after it was determined an employee had substituted a personal check for cash collections in a deposit to the UNI Office of Business Operations (OBO).

Cash Collections. The investigation identified \$3,128 in undeposited cash collections and \$2,342 in personal checks issued by the university employee and deposited in place of the undeposited cash collections. The employee later indicated it was her intent to report the checks as charitable donations when claiming a tax deduction for her husband's construction business. The investigation also identified cash collections that were not deposited in a timely manner. The auditors concluded it was not possible to determine if additional collections were not properly deposited because certain records were not available for all time periods.

The cash collections included membership fees paid by university students participating in the Student Reading Association, tuition payments from families with students enrolled in the Literacy Clinic, materials fees from university students, and proceeds from book fairs held on the UNI campus.

Recommendations. The report makes recommendations regarding segregation of duties and implementation of procedures to ensure that all departments are complying with the UNI policies regarding deposits and cash handling controls.

Report Filed. In addition to the Board of Regents, the university, the Division of Criminal Investigation, the Black Hawk County Attorney's Office, and the Attorney General's Office, the report has been filed with the Iowa Department of Revenue and the Internal Revenue Service.

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